



# 2009-10 MONTHLY FINANCIAL REPORT

AS OF  
October 31, 2009

Prepared by:  
Finance

November 24, 2009

Cottonwood Heights

The Honorable Mayor and Members of the City Council:

The financial report for the month ending October 31, 2009 is presented for your review and comment. Our auditors, Larson & Rosenberger LLP, have now completed their field work for the annual audit of the fiscal year 2009 financial statements. *Currently there are some un-reconciled erroneous postings to departmental accounts due to processing errors in the set up and system processing of payroll. Minor over-budget amounts should not be a concern until this problem is fully reconciled and corrected.*

### **General Fund – Revenue**

Real Property Taxes – We have received our first large collection payment from Salt Lake County today and the major distributions will happen in November and December.

Sales Tax Collections – Collections for the city occur two months behind the merchant's collection. This budgeted revenue has been decrease 12 percent for an annual expectation of only \$4,032,000. This revised budget is 84 percent of FY 09 collections.

E911 Emergency Fees – The City continues to receive the E911 revenues generated on telephones within the City boundaries.

Fee-In-Lieu of Property Taxes –Current collections will continue through the end of December and currently are at 73 percent of budget

Franchise Taxes (Cable TV) – This revenue source reports and pays on a quarterly basis. We have collected our first payment which is on target with the budget.

Transient Room Tax Collections – This tax collection is reported by entities on the same schedule as general sales tax reporting.

Licenses and Permits – Business Licensing' activity varies throughout the year and appears to be on target with the budget. Animal licensing collections are entering their second year. Building permits are now on target with budgeted revenues. Road Cuts revenues are billed monthly along with over the counter payments. A significant amount of road cuts started in the past year have now been billed and are reflected in the YTD billings.

Intergovernmental Revenues – Class C road funds are paid bi-monthly. Liquor Funds are distributed once a year in December. Other Federal Grants (CDBG) are reimbursed to the City as expenses are submitted for funding.

Charges for Service – Zoning revenues appear to be starting the year significantly ahead of budget for the year.

Fines and Forfeitures – We continue to receive remaining revenues from Salt Lake County Justice Courts on tickets issued prior to July 1, 2007. At June 30, 2008 there were several hundred tickets that are inactive and have a bench warrant assigned to them from the Salt Lake County Justice Court. Revenues from tickets processed through Holladay Justice court have been reconciled and billed for the first quarter. We have billed Holladay for the first quarter revenues of \$79,29 (offset by \$45,379 in expenditures). An additional \$5,190 was received from Holladay City for FY 2009 and a journal entry will be made to offset the receivable from the prior year.

Miscellaneous/Interest – The interest earnings on our PTIF account with the State Treasurer is split among General Fund and Capital Projects Fund and other designated fund balances. Total earnings in all funds in the PTIF for the fiscal year are \$21,822 approximately a fourth of prior year's interest, and will be mostly credited to Capital Projects Fund balance.

#### **General Fund – Expenditures**

General Government – The Butlerville Days event in July is the major event during the year, resulting in a large percentage of the Legislative Committees budget being spent. (See additional data on the Community Events and Project / Program Summary on page 12, which shows expenditures and revenues through October 31, 2009.) All other department expenditures are as expected within budgeted amounts. The Mayor and City Council department is impacted by the annual liability insurance payment made in July each year.

Public Safety - The Public Safety department includes police, fire and ordinance enforcement. The police department is on budgeted year to date. The fire department is billed quarterly. Ordinance Enforcement is on target.

Highways & Public Improvements - Public Works expenditures are slightly ahead of budget. Impact Fee Programs include both Storm Water and Transportation fee projects. The Class C Road program budget is primarily for street lighting, water and the Salt Lake County Public Works contract.

Planning - Department expenditures are within budget.

Business Licensing - Department expenditures are within budget.

Debt Service - The City has one capital lease for leased public safety vehicles and we made the first annual payment on September 1<sup>st</sup>.

### **General Fund - Other Financing Sources and Uses**

Appropriated Beg Balances – Class C Road funds’ beginning balances have been calculated and will be entered as soon as the final FY 2009 financial statements are finalized.

Impact Fees - Impact fee collections are collected with building permits and Transportation Impact fees have been significant and in excess of the annual budget.

Appropriated General Fund Balance – This balance has been calculated and will be entered as soon as the FY 2009 financial statements are finalized.

Transfers - Transfers are budgeted and primarily expended at year-end when available funds are known. The original budgeted transfer to Capital Projects has been budgeted at \$1,935,497.

### **General Fund – Fund Balance**

Fund Balance (Expected) - The Beginning Balance Restricted Fund for fiscal year-end 2010 has been calculated and now appears on the financial report. Currently it appears that the ending General Fund restricted fund balance will maintain a 6.0 percent balance of \$ 867,694, and the unrestricted balance will increase from the prior year end balance of \$275,593 by approximately \$264,174 to a total of \$539,767, which has been included in the amended budget adjustments.

### **Capital Projects – Revenue**

Grants - Last year we received approximately \$1,000,000 in grant revenue for capital projects. We now have an additional 375,000 dollars of grant revenues that will be available for the City’s capital projects as a carry over, and have added \$145,800 in a new Energy Efficiency Grant.

Revenue - Interest calculations are based on the PTIF earnings rate at the State of Utah Treasurer’s Pool account for the City.

### **Capital Projects - Expenditures**

General Government –This budget includes \$5,088,831 for projects and engineering. Various projects are now itemized as line items in this report.

### **Capital Projects – Other Financing Sources / Uses**

Transfers from General Fund – The budgeted transfer of \$1,935,497 from the General Fund will be needed to balance this fund and will be made at year end.

Unreserved Capital Projects Beginning Balance – This amount of \$8,260,844 represents the prior year ending balance in the Capital Projects Fund that will be carried forward to this year.

Transfer to Reserve – This is a budget to formally reserve \$5,778,310 for use on a City owned office and parks in the future.

### **Employee Benefits Fund – an Internal Service Fund**

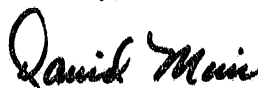
The purpose of this fund is to pay as you go with regards to employee's accrued benefits. This report has been newly formatted and updated. It will now show the total balance in the PTO liability account and any uses during the reporting period. The year-end calculated amount of the potential liability for lump sum payouts has been funded and the adjusting entry has been made equal to potential liabilities. By doing so the City should never find itself with an unexpected or unfunded employee benefit liability. This was funded \$76,898 in FY 2009 based on actual accrued employee PTO (Personal Time Off) and is budgeted to receive an additional \$105,313 funding at year-end. Current fund balance is \$123,667.

### **Community Events & Program/Projects Summary**

Attached to this report is a Community Events & Program / Project Summary. This is a brief summary for budgetary review of expenditures by specific program or project with current balances as of the date listed.

I welcome your inquiries and have appreciated the opportunity to serve.

Sincerely,



David Muir  
Director of Finance  
Cottonwood Heights  
*"City between the Canyons"*

# Cottonwood Heights

11 - General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending October 31, 2009

33%  
Year Elapsed

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
<b>REVENUES</b>							
<b>TAXES</b>							
Real Property Taxes	\$6,500,000	\$6,500,000	\$39,243	\$357,202	\$0	\$6,142,798	5%
General Sales and Use Taxes	4,600,000	4,032,577	409,804	\$781,969	\$0	3,250,608	19%
E911 Emergency Telephone Fees	204,000	204,000	24,250	\$50,317	\$0	153,683	25%
Fee-In-Lieu of Property Taxes	500,000	500,000	43,153	\$364,155	\$0	135,845	73%
Franchise Taxes - Cable TV	245,040	245,040	63,579	\$63,579	\$0	181,461	26%
Transient Room Tax	25,000	25,000	892	\$1,702	\$0	23,298	7%
<b>TOTAL TAXES</b>	<b>12,074,040</b>	<b>11,506,617</b>	<b>580,921</b>	<b>\$1,618,924</b>	<b>\$0</b>	<b>9,887,693</b>	<b>14%</b>
<b>LICENSES AND PERMITS</b>							
Business Licenses and Permits	250,000	250,000	23,281	\$58,462	\$0	191,538	23%
Animal Licenses & Fees	12,000	12,000	275	\$1,987	\$0	10,013	17%
Buildings, Structures and Equipment	250,000	250,000	8,710	\$76,283	\$0	173,717	31%
Performance Bonds - Forfeited				\$26,206	\$0	(26,206)	0%
Road Cut Fees	60,000	60,000	6,577	\$48,190	\$0	11,810	80%
<b>TOTAL LICENSES AND PERMITS</b>	<b>572,000</b>	<b>572,000</b>	<b>38,843</b>	<b>\$211,128</b>	<b>\$0</b>	<b>360,872</b>	<b>37%</b>
<b>INTERGOVERNMENTAL REVENUE</b>							
Federal Grants							
Homeland Security Grant	65,000	65,000	11,530	\$20,632	\$0	44,368	32%
Justice Assistance Grant				\$0	\$0	80,000	0%
Crime Victims Assistance Grant				\$10,000	\$0		100%
Highway Safety / DUI Grant				\$0	\$0	24,354	0%
Class C Roads	1,189,500	931,366	5,314	\$5,314	\$0	4,686	53%
Liquor Fund Allotment	40,000	40,000	133,042	\$367,899	\$0	563,467	40%
Local Grants		(5,000)	2,981	\$2,981	\$0	(7,981)	-60%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,294,500</b>	<b>1,155,720</b>	<b>162,867</b>	<b>\$406,826</b>	<b>\$0</b>	<b>748,894</b>	<b>35%</b>
<b>CHARGES FOR SERVICE</b>							
Zoning and Sub-division Fees	50,000	50,000	(1,510)	\$22,081	\$0	27,919	44%
Sale of Maps and Publications	150	150		\$10	\$0	140	7%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>50,150</b>	<b>50,150</b>	<b>(1,510)</b>	<b>\$22,091</b>	<b>\$0</b>	<b>28,059</b>	<b>44%</b>
<b>FINES AND FORFEITURES</b>							
Courts Fines	270,884	270,884	87,000	\$89,780	\$0	181,104	33%
<b>TOTAL FINES AND FORFEITURES</b>	<b>270,884</b>	<b>270,884</b>	<b>87,000</b>	<b>\$89,780</b>	<b>\$0</b>	<b>181,104</b>	<b>33%</b>

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# Cottonwood Heights

11 - General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending October 31, 2009

33%  
Year Elapsed

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
<b>MISCELLANEOUS REVENUE</b>							
Interest Revenues	\$25,000	\$25,000	(\$8,498)	\$2,576	\$0	\$22,424	10%
Miscellaneous Revenues	30,000	30,000		\$6,079	\$0	23,921	20%
Accident Report Fees	5,000	5,000	584	\$2,089	\$0	2,912	42%
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>60,000</b>	<b>60,000</b>	<b>(7,914)</b>	<b>\$10,743</b>	<b>\$0</b>	<b>49,257</b>	<b>18%</b>
<b>TOTAL REVENUES</b>	<b>14,321,574</b>	<b>13,615,371</b>	<b>860,206</b>	<b>\$2,359,493</b>	<b>\$0</b>	<b>11,255,878</b>	<b>17%</b>
<b>EXPENDITURES</b>							
<b>GENERAL GOVERNMENT</b>							
<b>LEGISLATIVE</b>							
Mayor & City Council	519,594	519,594	22,246	\$263,122	\$0	256,472	51%
Legislative Committees & Special Bodies	116,873	121,873	5,913	\$62,647	\$0	59,226	51%
Planning Commission	11,250	11,250	130	\$511	\$0	10,739	5%
<b>TOTAL LEGISLATIVE</b>	<b>647,717</b>	<b>652,717</b>	<b>28,289</b>	<b>\$326,280</b>	<b>\$0</b>	<b>326,437</b>	<b>50%</b>
<b>JUDICIAL</b>							
Courts & City Prosecutor	215,000	215,000	46,054	\$46,104	\$0	168,896	21%
<b>TOTAL JUDICIAL</b>	<b>215,000</b>	<b>215,000</b>	<b>46,054</b>	<b>\$46,104</b>	<b>\$0</b>	<b>168,896</b>	<b>21%</b>
<b>EXECUTIVE &amp; CENTRAL STAFF</b>							
City Manager	698,945	778,945	73,284	\$240,197	\$0	538,748	31%
<b>TOTAL EXECUTIVE &amp; CENTRAL STAFF</b>	<b>698,945</b>	<b>778,945</b>	<b>73,284</b>	<b>\$240,197</b>	<b>\$0</b>	<b>538,748</b>	<b>31%</b>
<b>ADMINISTRATIVE AGENCIES</b>							
Finance	182,371	182,371	16,237	\$53,404	\$0	128,967	29%
Attorney	165,375	165,375	15,532	\$49,868	\$0	115,507	30%
Treasurer	74,879	74,879	7,889	\$25,814	\$0	49,065	34%
Recorder	279,392	279,392	28,744	\$93,952	\$0	185,440	34%
Elections	80,000	80,000		\$199	\$0	79,801	0%
Information Technology	130,500	130,500	6,806	\$8,421	\$50	122,079	6%
<b>TOTAL ADMINISTRATIVE AGENCIES</b>	<b>912,517</b>	<b>912,517</b>	<b>75,207</b>	<b>\$231,658</b>	<b>\$50</b>	<b>680,859</b>	<b>25%</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,474,179</b>	<b>2,559,179</b>	<b>222,834</b>	<b>\$844,238</b>	<b>\$50</b>	<b>1,714,941</b>	<b>33%</b>

# Cottonwood Heights

11 - General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending October 31, 2009

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget	33% Year Elapsed
<b>PUBLIC SAFETY</b>								
Police	\$4,470,330	\$4,516,684	\$476,561	\$1,603,488	\$8,619	\$2,913,196	36%	
Fire	3,077,257	3,077,257	764,894	\$1,480,045	\$0	1,597,212	48%	
Ordinance Enforcement	159,929	159,929	16,812	\$54,238	\$0	105,691	34%	
<b>TOTAL PUBLIC SAFETY</b>	<b>7,707,516</b>	<b>7,753,870</b>	<b>1,258,268</b>	<b>\$3,137,770</b>	<b>\$8,619</b>	<b>4,616,100</b>	<b>40%</b>	
<b>HIGHWAYS AND PUBLIC IMPROVEMENTS</b>								
Public Works (City Dept)	281,040	281,040	45,261	\$106,416	\$0	174,624	38%	
Impact Fee Program	60,000	60,000		\$0	\$0	60,000	0%	
Class C Road Program	1,189,500	1,154,102	156,885	\$299,278	\$0	854,824	26%	
<b>TOTAL HIGHWAYS AND PUBLIC IMPROVEMENTS</b>	<b>1,530,540</b>	<b>1,495,142</b>	<b>202,146</b>	<b>\$405,694</b>	<b>\$0</b>	<b>1,089,448</b>	<b>27%</b>	
<b>COMMUNITY AND ECON DEV</b>								
Planning	474,866	474,866	60,245	\$148,368	\$0	326,499	31%	
Business Licensing	64,776	64,776	7,052	\$22,595	\$0	42,181	35%	
<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPME</b>	<b>539,642</b>	<b>539,642</b>	<b>67,297</b>	<b>\$170,962</b>	<b>\$0</b>	<b>368,680</b>	<b>32%</b>	
<b>DEBT SERVICE</b>								
Interest and Principal	194,200	194,200		\$194,200	\$0		100%	
<b>TOTAL DEBT SERVICE</b>	<b>194,200</b>	<b>194,200</b>		<b>\$194,200</b>	<b>\$0</b>		<b>100%</b>	
<b>TOTAL EXPENDITURES</b>	<b>12,446,077</b>	<b>12,542,033</b>	<b>1,750,545</b>	<b>\$4,752,865</b>	<b>\$8,669</b>	<b>7,789,168</b>	<b>38%</b>	
Excess (Defic) of Revenues over Expenditures	1,875,497	1,073,338	(890,339)	(\$2,393,372)	(\$8,669)	3,466,710	-223%	



# Cottonwood Heights

11 - General Fund

## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual For the Fiscal Period Ending October 31, 2009

33%  
Year Elapsed

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
<b>OTHER FINANCING SOURCES</b>							
Reserved Class C Roads Beg Bal Appropriated		\$222,736		\$0	\$0	\$222,736	0%
Impact Fees - Current Year Collections	60,000	60,000		\$37,805	\$0	22,195	63%
Unreserved Beg Fund Balance Appropriated		567,423		\$0	\$0	567,423	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>60,000</b>	<b>850,159</b>		<b>\$37,805</b>	<b>\$0</b>	<b>812,354</b>	<b>4%</b>
Subtotal Available Revenues & Sources	1,935,497	1,923,497	(890,339)	(\$2,355,568)	(\$8,669)	4,279,065	-122%
<b>OTHER FINANCING USES</b>							
Transfers to Capital Projects Fund	1,935,497	1,935,497		\$0	\$0	1,935,497	0%
<b>TOTAL OTHER FINANCING USES</b>	<b>1,935,497</b>	<b>1,935,497</b>		<b>\$0</b>	<b>\$0</b>	<b>1,935,497</b>	<b>0%</b>
Current Change in Fund Balance		(12,000)	(890,339)	(\$2,355,568)	(\$8,669)	2,343,568	19630%
<b>GENERAL FUND RESTRICTED BALANCE</b>	<b>936,166</b>	<b>867,694</b>		<b>\$867,694</b>	<b>\$0</b>	<b>0</b>	<b>100%</b>
<b>FUND BALANCE (Expected)</b>	<b>936,166</b>	<b>855,694</b>	<b>(890,339)</b>	<b>(\$1,487,873)</b>	<b>(\$8,669)</b>	<b>2,343,567</b>	<b>-174%</b>
<b>Fund Balance Detail</b>							
Restricted Fund Balance Ending Prior YE	936,166	867,694		\$867,694	\$0	0	100%
Current Change in Unrestricted Fund Balance		(12,000)	(890,339)	(\$2,355,568)	(\$8,669)	2,343,568	19630%

# Cottonwood Heights

45 - Capital Projects Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
For the Fiscal Period Ending October 31, 2009

33%  
Year Elapsed

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
<b>REVENUES</b>							
Energy Efficiency Conserv BG		\$145,800		\$0	\$0	\$145,800	0%
State Government Grants	150,000	375,000	12,169	\$0	\$0	375,000	0%
Interest Revenues		150,000		\$18,977	\$0	131,023	13%
<b>TOTAL REVENUES</b>	<b>150,000</b>	<b>670,800</b>	<b>12,169</b>	<b>\$18,977</b>	<b>\$0</b>	<b>651,823</b>	<b>3%</b>
<b>EXPENDITURES</b>							
Pavement Maintenance	1,200,000	2,512,722	555,142	\$625,214	\$0	1,887,508	25%
ADA Ramps	100,000	100,000	184	\$50,059	\$0	49,941	50%
Ft Union Level Course		145,830		\$6,971	\$0	138,859	5%
Public Works GIS Inventory	25,000	25,000		\$0	\$0	25,000	0%
Bus Stop Improvements	75,000	7,000	4,434	\$7,277	\$0	7,000	0%
Traffic Calming		75,000		\$186,947	\$0	67,723	10%
Timberline Trailhead		206,488	66,989	\$176,688	\$0	19,541	91%
Storm Drain Improvements	302,500	354,654	15,388	\$26,309	\$0	177,966	50%
Cross Gutter Replacement	50,000	50,000	13,841	\$363,701	\$0	23,691	53%
Big Cottonwood Cyn Trail		668,920	157,790	\$0	\$0	305,219	54%
Parks, Trails and Open Space	75,000	75,000	50	\$1,591	\$0	75,000	0%
Traffic Signal Upgrades	35,000	35,000		\$0	\$0	33,409	5%
Street Lighting Program	50,000	28,800	(48,590)	\$0	\$0	28,800	0%
Danish Road Project		24,168		\$1,000	\$0	23,168	4%
Storm Water Plan update		193,022	1,836	\$16,246	\$0	176,776	8%
Storm Drain Cleaning & Maintenance	100,000	102,290	3,949	\$10,486	\$0	91,804	10%
Park Improvements	75,000	100,000	3,972	\$34,176	\$0	65,824	34%
Sidewalk Replacement	100,000	148,800		\$0	\$0	25,779	0%
3000 East Reconstruction	140,000	29,595	1,255	\$25,674	\$0	148,800	0%
Park Centre Drive Lighting		220,646	33,804	\$38,581	\$0	182,065	87%
Clean Fuel Vehicles Project							17%
Miscellaneous Small Projects	225,000						
<b>TOTAL EXPENDITURES</b>	<b>2,552,500</b>	<b>5,128,714</b>	<b>810,044</b>	<b>\$1,570,922</b>	<b>\$0</b>	<b>3,557,792</b>	<b>31%</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers from General Fund	1,935,497	1,935,497		\$0	\$0	1,935,497	0%
Unreserved Capital Projects Fund Beg Bal Appropriat	6,245,313	8,260,844		\$0	\$0	8,260,844	0%
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,180,810</b>	<b>10,196,341</b>		<b>\$0</b>	<b>\$0</b>	<b>10,196,341</b>	<b>0%</b>
Transfer to Reserve for City Center & Parks	5,778,310	5,778,310		\$0	\$0	5,778,310	0%
<b>TOTAL OTHER FINANCING USES</b>	<b>5,778,310</b>	<b>5,778,310</b>		<b>\$0</b>	<b>\$0</b>	<b>5,778,310</b>	<b>0%</b>
<b>Unrestricted Fund Balance</b>		<b>(39,883)</b>	<b>(797,875)</b>	<b>(\$1,551,945)</b>	<b>\$0</b>	<b>1,512,062</b>	<b>3891%</b>
<b>Restricted Fund - City Center &amp; Parks</b>	<b>5,778,310</b>	<b>5,778,310</b>		<b>\$0</b>	<b>\$0</b>	<b>5,778,310</b>	<b>0%</b>

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# Cottonwood Heights

65-Employee Benefits Fund (an Internal Service Fund)  
Statement of Revenues, Expenditures and Changes in Fund Net Assets  
For the Fiscal Period Ending October 31, 2009

33%  
Year Elapsed

Description	Adopted Budget	Amended Budget	Current Month Actual	YTD Actual	Outstanding Encumbrance	Uncollected or Available Budget	YTD Actual % of Amended Budget
<b>OPERATING REVENUES</b>							
Charges for Employee Benefits	\$103,813	\$103,813		\$0	\$0	\$103,813	0%
	103,813	103,813		\$0	\$0	103,813	0%
<b>OPERATING EXPENSES</b>							
Employee Benefits	105,313	105,313		\$0	\$0	105,313	0%
	105,313	105,313		\$0	\$0	105,313	0%
Operating Income (Loss)	(1,500)	(1,500)		\$0	\$0	(1,500)	0%
<b>NON-OPERATING REVENUES</b>							
Interest Revenues	1,500	1,500	205	\$312	\$0	1,188	21%
Change in Non-Current PTO Liability			205	\$312	\$0	(312)	0%
NOTE: Balance of Liability Account							
<b>NON-CURRENT PTO LIABILITY - BEGINNING</b>							
Calculated future liability added	(88,706)	(123,667)		\$0	\$0	(123,667)	0%
Current fiscal year activity of fund	(105,313)	(105,313)		\$0	\$0	(105,313)	0%
						123,667	0%
<b>NON-CURRENT PTO LIABILITY - ENDING</b>	<u>(194,019)</u>	<u>(228,980)</u>		<u>(\$123,667)</u>	<u>\$0</u>	<u>(105,313)</u>	<u>54%</u>

## Community Events Summary

		Event	City Budgeted	Expenditures	Remaining Balance
10/31/2009		Revenues	93,923		
<b>BUDGETED AMOUNT&gt;&gt;&gt;&gt;&gt;</b>					
710-Youth City Council	11-546-4112-710	Community Recreation	4,000	259	3,741
711-City Birthday	11-546-4112-711	Community Recreation	4,000		4,000
713-Bark in the Park	11-546-4112-713	Community Recreation	11,000	1,059	9,941
716-Easter Egg Event	11-546-4112-716	Community Recreation	5,000		5,000
718-Tennis Title Sponsor Event	11-546-4112-718	Community Recreation	1,500		1,500
719-Movie in the Park Event	11-546-4112-719	Community Recreation	3,000		3,000
720-Earth Day	11-546-4112-720	Community Recreation	5,000		5,000
721-Turkey Day Run	11-546-4112-721	Community Recreation	5,000		5,000
722-Relay for Life	11-546-4112-722	Community Recreation	850		850
724-Butterville Days	11-546-4112-724	Community Recreation	27,430	68,216	(1,786)
725-City History Comm/Utah Humanities Co	11-546-4112-725	Community Recreation	1,648		1,648
726-City Cycling Committee	11-546-4112-726	Community Recreation	2,100	259	1,841
727-City Arts Council	11-546-4112-727	Community Recreation	11,800		
<b>UNALLOCATED &gt;&gt;&gt;&gt;&gt;&gt;&gt;&gt;&gt;</b>			<b>25</b>		<b>25</b>
Totals			27,430	69,793	39,759

## Other Programs/Projects

		Program	Funds	Budget	Expenditures	Remaining Budget
10/31/2009			Booked			
Community Development Block Grant (200)	Federal		20,632	65,000		65,000
Arbor Day Grant (201)	Federal			-		-
Homeland Security Grant (202)	Federal			80,000	241	79,759
Storm Water Impact Fees (350)	Fees & Assessments		1,509	30,000		30,000
Transportation Impact Fees (351)	Fees & Assessments		36,295	30,000		30,000
Citizen CERT Training (402)	State Programs			-		-
Class C Roads (415)	State Programs		367,899	1,189,500	299,278	890,222
Private Donations - K-9 (802)	City Initiatives			-	1,915	(1,915)
Private Donations - Dare (803)	City Initiatives		5,111	5,111	-	5,111
Private Donations - Crime Victims Fund (804)	City Initiatives			-	252	(252)
Justive Assistance Grants (806)	Public Safety		10,000	-		-
BVP Grant (807)	Public Safety			-		-
State DUI-OT Grant (809)	Public Safety		5,314	-		-
			446,760	1,399,611	301,686	1,097,925

## Capital Projects

See report on page 10 for Capital Projects.